

**Internal Service Funds**  
**Combining Statement of Net Assets**  
**December 31, 2005**

	<b>Equipment Rental</b>	<b>Risk Management</b>	<b>Pits &amp; Quarries</b>	<b>Facilities</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 1,877,327	\$ 1,803	\$ 100,484	\$ 223,588
Investments	2,025,596	3,099,900	108,448	241,311
Accounts Receivable	4,472	595	-	3,306
Interest Receivable	-	53,847	-	-
Due from Other Funds	353,225	-	34,339	7,708
Due from Other Governmental Units	762	-	-	-
Inventories	296,089	-	327,886	9,345
Prepayments	-	191,227	-	3,595
Restricted Assets:				
Investments	-	4,994,772	-	-
Long-Term Assets:				
Land	491,833	-	224,141	-
Buildings & Structures, Net	1,726,861	-	-	-
Other Improvements, Net	460,201	-	79	-
Machinery & Equipment, Net	4,977,717	-	-	8,947
<b>Total Assets</b>	<b>\$ 12,214,083</b>	<b>\$ 8,342,144</b>	<b>\$ 795,377</b>	<b>\$ 497,800</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 119,525	\$ 51	\$ 3,010	\$ 87,660
Claims & Judgments Payable	-	1,479,823	-	-
Due to Other Funds	434	578	-	3,823
Due to Other Governmental Units	282	15,383	-	8,522
Accrued Employee Benefits	20,153	-	-	35,286
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Employee Leave Benefits	80,555	-	-	122,606
<b>Total Liabilities</b>	<b>220,949</b>	<b>1,495,835</b>	<b>3,010</b>	<b>257,897</b>
<b>Net Assets</b>				
Invested in Capital Assets	7,656,612	-	224,220	8,947
Restricted for Risk Management/County Insurance	-	4,994,772	-	-
Unreserved	4,336,522	1,851,537	568,147	230,956
<b>Total Net Assets</b>	<b>\$ 11,993,134</b>	<b>\$ 6,846,309</b>	<b>\$ 792,367</b>	<b>\$ 239,903</b>

**Internal Service Funds**  
**Combining Statement of Net Assets**  
*December 31, 2005*

	County Insurance	Information Services	Totals
<b>Assets</b>			
Current Assets:			
Cash & Cash Equivalents	\$ 38,323	\$ 480,682	\$ 2,722,207
Investments	452,059	518,783	6,446,097
Accounts Receivable	4,154	-	12,527
Interest Receivable	6,926	-	60,773
Due from Other Funds	-	139,448	534,720
Due from Other Governmental Units	214	63,170	64,146
Inventories	-	1,234	634,554
Prepayments	23,235	-	218,057
Restricted Assets:			
Investments	700,057	-	5,694,829
Long-Term Assets:			
Land	-	-	715,974
Buildings & Structures, Net	-	-	1,726,861
Other Improvements, Net	-	-	460,280
Machinery & Equipment, Net	-	175,006	5,161,670
<b>Total Assets</b>	<b>\$ 1,224,968</b>	<b>\$ 1,378,323</b>	<b>\$ 24,452,695</b>
<b>Liabilities</b>			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 1,470	\$ 97,282	\$ 308,998
Claims & Judgments Payable	334,983	-	1,814,806
Due to Other Funds	-	1,340	6,175
Due to Other Governmental Units	-	6,635	30,822
Accrued Employee Benefits	-	25,298	80,737
Custodial Accounts	-	128	128
Long-Term Liabilities:			
Employee Leave Benefits	-	66,509	269,670
<b>Total Liabilities</b>	<b>336,453</b>	<b>197,192</b>	<b>2,511,336</b>
<b>Net Assets</b>			
Invested in Capital Assets	-	175,006	8,064,785
Restricted for Risk Management/County Insurance	700,057	-	5,694,829
Unreserved	188,458	1,006,125	8,181,745
<b>Total Net Assets</b>	<b>\$ 888,515</b>	<b>\$ 1,181,131</b>	<b>\$ 21,941,359</b>